

John C. Longmire (admitted *pro hac vice*)
Matthew A. Feldman (admitted *pro hac vice*)
James H. Burbage (admitted *pro hac vice*)
WILLKIE FARR & GALLAGHER LLP
787 Seventh Avenue
New York, NY 10019

Telephone: (212) 728-8000
Facsimile: (212) 728-8111

Christopher A. Jones (VSB# 40064)
David W. Gaffey (VSB# 85088)
Jae Won Ha (VSB# 94781)
WHITEFORD TAYLOR & PRESTON LLP
Two James Center
1021 E. Cary Street, Suite 1700
Richmond, VA 23219
Telephone: (804) 977-3300
Facsimile: (804) 977-3299

Co-Counsel to the Debtors and Debtors in Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

_____)	
In re:)	Chapter 11
)	
PAPER SOURCE, INC., <i>et al.</i> , ¹)	Case No. 21-30660 (KLP)
)	
Debtors.)	(Jointly Administered)
_____)	

**ORDER
(I) IMPLEMENTING TERMS OF ASSET PURCHASE
AGREEMENT; (II) ESTABLISHING PROCEDURES WITH
RESPECT TO (A) ADMINISTRATIVE, 503(b)(9), AND PRIORITY
CLAIMS AND (B) FINAL FEE APPLICATIONS; (III) AUTHORIZING
THE DEBTORS TO MAKE DISTRIBUTIONS TO CLAIMANTS HOLDING
ALLOWED ADMINISTRATIVE CLAIMS, ALLOWED 503(b)(9) CLAIMS
AND ALLOWED PRIORITY CLAIMS; AND (IV) GRANTING RELATED RELIEF**

Upon the Debtors' Motion for Entry of Orders (I) Implementing Terms of Asset Purchase Agreement; (II) Establishing Procedures With Respect to (A) Administrative, 503(B)(9), and Priority Claims and (B) Final Fee Applications; (III) Authorizing the Debtors to Make Distributions to Claimants Holding Allowed Administrative Claims, Allowed 503(B)(9) Claims, and Allowed Priority Claims; (IV) Authorizing the Debtors to Abandon Certain Property;

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Pine Holdings, Inc. (4460) and Paper Source, Inc. (8035). The Debtors' service address is c/o Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019.

(V) Dismissing the Debtors' Chapter 11 Cases; (VI) Authorizing the Debtors to Be Dissolved in Accordance With Applicable State Law; and (VII) Granting Related Relief (the "Motion")² for entry of orders, pursuant to sections 105(a), 305, 349, 363(b)(1), 554(a), and 1112(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 1017, 2002, 6007, and 9013 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rules 2002, 6007-1 and 9013-1 of the Local Rules, (A) implementing the terms of the APA, establishing procedures with respect to Final Fee Applications, and granting related relief, and (B) dismissing the Chapter 11 Cases, and granting related relief; and upon the declaration [Docket No. 750] submitted in support of the Motion ("Weber Declaration"); and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409; and due and sufficient notice of the Motion having been given under the particular circumstances; and it appearing that no other or further notice is necessary; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all the proceedings had before this Court; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.
2. All objections to the Motion or the relief requested therein, including all proofs of claim asserting Administrative Claims or 503(b)(9) Claims inconsistent with Schedule 1 or Schedule 2 hereto, that have not been withdrawn, waived, or settled, and all reservations of rights

² Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

included therein, are overruled on the merits and denied with prejudice. The objections asserted by each objection party are overruled and such parties shall have Allowed Administrative Claims or Allowed 503(b)(9) Claims in the amounts set forth on the attached schedules.:

3. The claims resolution process (the “Claims Resolution Process”) as set forth below, and any actions the Debtors have taken to effectuate or otherwise carry out the same, are hereby ratified and approved:

- (i) As reflected in the affidavit of service [Docket No. 569] filed with the Court, the Debtors served the Notice of Dismissal Motion on all of their creditors and equity holders, and as otherwise required by Bankruptcy Rule 2002 or the Case Management Order, and as described in the Motion. The Debtors also published a truncated version of the Notice of Dismissal Motion in the national edition of *USA Today* on June 29, 2021, as reflected in the affidavit of publication [Docket No. 592]. This notice was appropriate and sufficient under the circumstances.
- (ii) Any party in interest that holds an administrative expense claim, 503(b)(9) Claim, or priority unsecured claim and disagreed with the proposed amount or classification of such claim, or the fact that a claim was not listed, on the applicable Proposed Allowed Claim Schedule attached to the Motion (each, an “Objecting Party”), was required to file an objection to the Motion, together with documentation supporting its assertion that such claim is not properly listed, calculated or classified (provided that any party that had filed a proof of claim in these Chapter 11 Cases, prior to the applicable objection deadline, that asserted an administrative expense claim, 503(b)(9) Claim, or other claim entitled to priority under Bankruptcy Code section 507(a) in an amount greater than the amount set forth on the applicable Proposed Allowed Claim Schedule, was deemed to have filed a timely objection to the Motion).
- (iii) Each Objecting Party was required to file an objection (such objections, along with any Proofs of Claim referenced in subparagraph (ii), each a “Claim Objection”) that (a) was in writing, (b) complied with the applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, and any order governing the administration of these Chapter 11 Cases, (c) stated, with specificity, the legal and factual bases therefor, including any appropriate documentation in support thereof, and (d) was filed with the Court and served on the Objection Notice Parties on or before 4:00 p.m. ET on July 22, 2021 (the “Objection Deadline”).

4. Any potential claimant or other interested party that did not timely file a Claim Objection is (i) forever barred from challenging (A) the absence of a claim from Schedule 1 (“Final Allowed Administrative Claims Schedule”) or Schedule 2 (“Final Allowed 503(b)(9) Schedule”)

attached hereto, and (B) the Debtors' proposed allowed amounts and classifications of claims as set forth on the Final Allowed Administrative Claims Schedule and the Final Allowed 503(b)(9) Schedule, and (ii) shall be deemed to hold an Allowed Administrative Claim or Allowed 503(b)(9) Claim, as applicable, equal to the amount set forth on Schedule 1 or Schedule 2, if any. Any claimant asserting an administrative expense claim, including pursuant to Bankruptcy Code section 503(b)(9), that is not listed on Schedule 1 or Schedule 2 attached hereto, shall forever be barred, disallowed, estopped, and enjoined from asserting such claim against the Debtors or their property in these proceedings, and such claims shall be deemed satisfied, settled, disallowed, discharged, and released as of entry of this Order.

5. Each administrative expense claim set forth on Schedule 1 and each section 503(b)(9) claim set forth on Schedule 2 is hereby deemed an Allowed Administrative Claim or an Allowed 503(b)(9) Claim, as the case may be.

6. The Debtors are authorized to, and shall, make a single and final distribution to the holders of Allowed Administrative Claims and Allowed 503(b)(9) Claims listed on Schedules 1 and 2 hereto, and in the amounts set forth on such schedules.

7. A *pro rata* distribution shall be made on account of Allowed Priority Claims using any remaining portion of the Wind Down Amount following the payment in full of all post-closing administrative expenses associated with the wind-down of the Debtors' estates, including payment of any United States Trustee Fees and Professional Fees, upon reconciliation of all such claims. Only parties set forth on Schedule 3 attached hereto ("Potential Priority Claims Schedule") may hold an Allowed Priority Claim. If the Debtors' estates have sufficient funds to effectuate such a distribution to holders of Allowed Priority Claims, the Debtors are authorized to file a final schedule of Allowed Priority Claims reflecting the fully reconciled claims of only those parties set

forth on the Potential Priority Claims Schedule (“Final Priority Claims Schedule”). The Final Priority Claims Schedule shall include the Allowed Priority Claim amounts, and percentage distribution, that claimants will receive on account of such claims. The Debtors shall have the right to bring any disputes with respect to the Final Priority Claims Schedule before the Court. The Debtors are authorized to submit the Final Priority Claims Schedule under certification of counsel in the event all such priority claims have been reconciled. Upon filing such certification of counsel, (i) the Debtors shall be authorized to make a single and final distribution with respect to claimants listed on the Final Priority Claims Schedule, and (ii) any holder of a claim asserting status as a priority claim that is not listed on the Final Priority Claims Schedule shall forever be barred, disallowed, estopped, and enjoined from being asserted against the Debtors or their property in these proceedings and such claims shall be deemed satisfied, settled and released. No later than twenty-one (21) days after the hearing on the Final Fee Applications, the Debtors shall file a pleading stating whether the Debtors’ estates have sufficient funds to effectuate a distribution to holders of Allowed Priority Claims, provided that such pleading may be the Certification described in paragraph 11 below.

8. Following the completion of the distribution on account of claims listed on Schedules 1 and 2 attached hereto, and the payment in full of U.S. Trustee Fees that will be owed until the cases are expected to be dismissed, the Debtors are authorized to return any excess funds held by the estates to the Purchaser in accordance with the APA, including unclaimed funds from the distribution to Allowed Administrative Claims or Allowed 503(b)(9) Claims described above.

9. Notwithstanding any provisions of the Interim Compensation Order to the contrary, the following procedures with respect to Final Fee Applications shall apply:

- (i) The Debtors have served a notice [Docket No. 722] (the “Notice of Final Fee Hearing”) reflecting the following approved deadlines for all Professionals to file

final requests (collectively, “Final Fee Applications”) for allowance and payment of all documented fees and expenses from the Petition Date through August 31, 2021 (the “Final Fee Application End Date”):

1. September 16: Deadline by which all Professionals must file Final Fee Applications.
 2. October 7, 2021: Deadline by which parties may file objections to Final Fee Applications.
 3. October 16, 2021: Deadline by which all Professionals must file Supplemental Declarations (if applicable).
 4. October 19, 2021: Deadline by which parties may file objections to Supplemental Declarations.
 5. October 21: Hearing date on Final Fee Applications.
- (ii) The Notice of Final Fee Hearing was appropriate and sufficient under the circumstances. The Debtors have served the Notice of Final Fee Hearing on all Professionals retained in the Chapter 11 Cases in accordance with subparagraph (iv) below as set forth in the affidavit of service [Docket No. 726].
- (iii) A Final Fee Application may include a Professional’s good faith estimate of the amount of Professional Fees and expenses that it will incur from the Final Fee Application End Date through the completion of such Professional’s engagement, and such amount, if approved by the Court, may be retained by such Professional in trust for the Debtors. If a Final Fee Application includes a Professional’s good faith estimate of the amount of Professional Fees and expenses that will be incurred following the Final Fee Application End Date, such Professional must file a supplemental declaration (“Supplemental Declaration”) in support of its Final Fee Application. The Supplemental Declaration shall (a) include information as required by section (v) below for Professional Fees incurred between the Final Fee Application End Date and fifteen (15) days before the Final Fee Hearing, and (b) be filed no later than five (5) days prior to the Final Fee Hearing.
- (iv) A Professional seeking final allowance of its fees and expenses shall serve its Final Fee Application and Supplemental Declaration by hand, overnight delivery, or email, on the following parties:
1. the Office of the United States Trustee, 701 East Broad Street, Suite 4304, Richmond, VA 23219 (Attn: Kathryn R. Montgomery, Esq. (Kathryn.Montgomery@usdoj.gov) and Nicholas S. Herron, Esq. (Nicholas.S.Herron@usdoj.gov));
 2. counsel for the Debtors, Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019 (Attn: John C. Longmire, Esq.

- (jlongmire@willkie.com) and James H. Burbage, Esq. (jburbage@willkie.com));
3. co-counsel for the Debtors, Whiteford, Taylor & Preston, LLP, Two James Center, 1021 E. Cary Street, Suite 1700, Richmond, VA 23219 (Attn: Christopher A. Jones, Esq. (cajones@wtplaw.com), David W. Gaffey, Esq. (dgaffey@wtplaw.com), and Jae Won Ha, Esq. (jha@wtplaw.com));
 4. counsel for the Committee, Hahn & Hessen LLP, 488 Madison Avenue, New York, NY 10022 (Attn: Mark S. Indelicato, Esq. (Mindelicato@hahnhausen.com) and Janine M. Figueiredo, Esq. (jfigueiredo@hahnhausen.com)); and
 5. co-counsel for the Committee, Hirschler Fleischer, 2100 East Cary Street, Richmond, VA 23223 (Attn: Robert S. Westermann, Esq. (rwestermann@hirschlerlaw.com)).
- (v) Any objection to a Final Fee Application (a “Final Fee Application Objection”) must be filed and served on the parties listed above, and the applicable Professional, by 4:00 p.m. (prevailing Eastern Time) on October 7, 2021. Any objections to a Supplemental Declaration must be filed no later than 4:00 p.m. (prevailing Eastern Time) on October 19, 2021.
- (vi) Each Final Fee Application shall include a brief description identifying the following:
1. the Monthly Fee Statements (as defined in the Interim Compensation Procedures Order) that are the subject of the request;
 2. the amount of fees and expenses for which approval is requested;
 3. the amount of fees and expenses paid to date or subject to a Formal Objection (as defined in the Interim Compensation Procedures Order); and
 4. any other information requested by the Court or required by the Interim Compensation Procedures Order, Bankruptcy Code, the Bankruptcy Rules, or the Local Bankruptcy Rules.
- (vii) If no Final Fee Application Objections are timely filed, the Court may approve and allow a Final Fee Application without a hearing, in accordance with the Case Management Order. Upon approval by the Court of a Professional’s Final Fee Application (“Final Fee Order”), the Debtors shall be authorized to promptly pay such Professional all approved fees (including any holdback from prior Monthly Statements) and expenses not previously paid.
- (viii) Each Retained Professional that is an attorney shall make a reasonable effort to comply with the U.S. Trustee’s requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and*

Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective as of November 1, 2013, in connection with its Final Fee Application.

10. After Final Fee Applications have been heard, allowed Professional Fees have been paid, and U.S. Trustee fees have been calculated and reserved, including estimates of the quarterly U.S. Trustee's fees owed until the cases are expected to be dismissed, the Debtors are authorized to make payments to Allowed Priority Claims in accordance with 11 U.S.C. § 507(a) and paragraph 8 of this Order.

11. As soon as reasonably practicable following the completion of the last of the following events, the Debtors may file a certification of counsel (a "Certification") requesting entry of the Dismissal Order: (i) payment of U.S. Trustee's fees, including estimates of the quarterly U.S. Trustee's fees owed until the cases are expected to be dismissed, in full, (ii) payment in full of Professional Fees approved in Final Fee Orders, (iii) payment of Allowed Administrative Claims listed on Schedule 1, (iv) payment of Allowed 503(b)(9) Claims listed on Schedule 2 (v) payment of Allowed Priority Claims in accordance with the process set forth in this Order, and (vi) remittance of any remaining funds to the Purchaser in accordance with the APA. Among other things, the Certification shall report (a) that all U.S. Trustee fees have been paid in full and all Monthly Operating Reports have been filed; (b) that the Professional Fees approved in the Chapter 11 Cases have been paid in full; (c) that Allowed Administrative Claims, Allowed 503(b)(9) Claims and, if applicable, Allowed Priority Claims have been paid in accordance with this Order; and (d) the amounts of any funds remitted to the Purchaser in accordance with Section 2.7(c) of the APA.

12. The Certification shall be served only on the Certification Notice Parties. No further notice regarding the dismissal of the Chapter 11 Cases shall be required. Parties may file

and serve objections to the Certification in the seven (7) calendar days following the service of such Certification.

13. Effective as of the date hereof, all pleadings filed in the Debtors' chapter 11 cases shall bear a consolidated caption substantially in the following form:

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:

PSI LIQUIDATION, INC., et al.,¹

Debtors.

) Chapter 11

) Case No. 21-30660 (KLP)

) (Jointly Administered)

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Pine Holdings, Inc. (4460) and Paper Source, Inc. (8035). The Debtors' service address is: PSI Liquidation, Inc. c/o Willkie, Farr & Gallagher LLP, 787 Seventh Avenue, New York, NY 10019. PSI Liquidation, Inc. was formerly known as Paper Source, Inc.

14. The Clerk of the Court is directed to change the name of Case No. 21-30660 (KLP) from In re Paper Source, Inc. to In re PSI Liquidation, Inc. Notwithstanding any provision of this Order to the contrary, the obligation of each Debtor to file a monthly operating report and to pay quarterly fees to the U.S. Trustee shall continue until such Debtor's case is dismissed in accordance with the provisions of this Order.

15. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is waived.

16. The Debtors are authorized to take any and all actions necessary to effectuate the relief granted pursuant to this Order.

17. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: Sep 8 2021
Richmond, Virginia

/s/ Keith L Phillips

THE HONORABLE KEITH L. PHILLIPS
UNITED STATES BANKRUPTCY JUDGE

Entered On Docket: Sep 8 2021

WE ASK FOR THIS:

/s/ David W. Gaffey

Christopher A. Jones (VSB# 40064)

David W. Gaffey (VSB# 85088)

Jae Won Ha (VSB# 94781)

WHITEFORD, TAYLOR & PRESTON, LLP

Two James Center

1021 E. Cary Street, Suite 1700

Richmond, VA 23219

Telephone: (804) 977-3300

Facsimile: (804) 977-3299

- and -

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WILLKIE FARR & GALLAGHER LLP

787 Seventh Avenue

New York, NY 10019

Telephone: (212) 728-8000

Facsimile: (212) 728-8111

Co-Counsel to the Debtors and Debtors in Possession

SEEN AND NO OBJECTION:

/s/ Nicholas S. Herron (by email authorization dated 9/2/2021)

Nicholas S. Herron, Esq.

Office of the United States Trustee

701 East Broad Street, Suite 4304

Richmond, Virginia 23219

Telephone: (804) 771-2310

Office of the United States Trustee

CERTIFICATION OF ENDORSEMENT
UNDER LOCAL BANKRUPTCY RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ David W. Gaffey

Schedule 1: Allowed Administrative Claims

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 1 - Allowed Post-Petition Administrative Expenses Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	BDO USA, LLP	\$91,250.00
Paper Source, Inc.	EXCEL SOUTHLAKE I LP, A DELAWARE LIMITED PARTNERSHIP	\$2,673.75
Paper Source, Inc.	ORACLE AMERICA, INC.	\$84,788.81
Paper Source, Inc.	TAVENNER & BERAN, PLC	\$44,145.00

Schedule 2: Allowed 503(b)(9) Claims

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	1CANOE2	\$3,714.90
Paper Source, Inc.	3M	\$9,184.68
Paper Source, Inc.	A & E RUBBER STAMP CORP	\$1,955.00
Paper Source, Inc.	AAHS ENTERPRISES	\$3,600.00
Paper Source, Inc.	ABIGAIL JAYNE DESIGN INC	\$2,349.00
Paper Source, Inc.	ACCO BRANDS CORPORATION,	\$658.35
Paper Source, Inc.	ACTIVE GRAPHICS	\$87,846.11
Paper Source, Inc.	ALBERTINE PRESS LLC	\$375.00
Paper Source, Inc.	ALEXIS MATTOX DESIGN LLC	\$1,666.50
Paper Source, Inc.	ALLPORT EDITIONS	\$1,040.40
Paper Source, Inc.	ALTERNATE GREETINGS	\$1,944.00
Paper Source, Inc.	AMERICAN CRAFTS	\$73,201.71
Paper Source, Inc.	AMERICAN TAG	\$4,222.00
Paper Source, Inc.	AMERICAN TOMBOW INC	\$8,705.80
Paper Source, Inc.	AND HERE WE ARE LTD	\$151.10

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	ANN WILLIAMS GROUP LLC	\$4,134.24
Paper Source, Inc.	ANNE TAINTOR, INC.	\$1,197.00
Paper Source, Inc.	ANTIQUARIA	\$596.40
Paper Source, Inc.	APARTMENT 2 CARDS	\$6,192.00
Paper Source, Inc.	ARGO PARTNERS (transfer from OCG PRODUCTS LLC)	\$6,085.80
Paper Source, Inc.	ARGO PARTNERS (transfer from MASTER PAPER BOX CO)	\$9,492.35
Paper Source, Inc.	ARGO PARTNERS (transfer from HOG WILD LLC)	\$13,200.00
Paper Source, Inc.	ARGO PARTNERS (transfer from 9TH LETTER PRESS LLC)	\$5,388.00
Paper Source, Inc.	ARGO PARTNERS (transfer from RED CAP CARDS)	\$11,846.40
Paper Source, Inc.	AROMASOURCE INC	\$1,743.09
Paper Source, Inc.	ARTISTS TO WATCH	\$2,848.32
Paper Source, Inc.	AVANTI PRESS INC	\$20,648.85
Paper Source, Inc.	AVERY ELLE INC	\$1,583.40
Paper Source, Inc.	BC USA	\$7,405.20
Paper Source, Inc.	BEAUX REGARDS, LLC	\$74.24

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	BELLATERRA INC	\$5,012.10
Paper Source, Inc.	BEN SPENCE DBA GINGER RAY INC	\$2,197.00
Paper Source, Inc.	BERLIN PACKAGING LLC	\$250.80
Paper Source, Inc.	BIELY & SHOAF CO	\$7,681.40
Paper Source, Inc.	BLOOMIN' FLOWER CARDS, INC.	\$4,540.80
Paper Source, Inc.	BRADFORD CAPITAL HOLDINGS LP (transfer from Universal Specialties)	\$4,800.00
Paper Source, Inc.	BRADFORD CAPITAL HOLDINGS LP (transfer from J Falkner Inc)	\$5,544.85
Paper Source, Inc.	BRADFORD CAPITAL HOLDINGS LP (transfer from MOGLEA LLC)	\$3,993.00
Paper Source, Inc.	BRADFORD CAPITAL HOLDINGS LP (transfer from Nicole Marie Paperie)	\$3,836.00
Paper Source, Inc.	BRANCH AND COTTON INC	\$2,646.00
Paper Source, Inc.	BRIGHTZ LTD	\$13,981.50
Paper Source, Inc.	BROOKLYN BREW SHOP LLC	\$4,880.00
Paper Source, Inc.	ROHNER, BRUNO	\$6,143.53
Paper Source, Inc.	BUNNIES BY THE BAY INC	\$22,392.00
Paper Source, Inc.	CALYPSO CARDS	\$3,707.28

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	CARD BUREAU LLC, THE	\$4,824.00
Paper Source, Inc.	CARINA EVENTS LLC	\$4,254.60
Paper Source, Inc.	CAVALLINI PAPERS & CO INC	\$42,795.24
Paper Source, Inc.	CBC GROUP DBA CREATIVE BRANDS	\$6,296.40
Paper Source, Inc.	CHARMCAT CREATIVE LLC	\$7,047.00
Paper Source, Inc.	CHATEAU BLANCHE DESIGN	\$903.00
Paper Source, Inc.	CHRONICLE BOOKS	\$87,978.28
Paper Source, Inc.	CHUN, CHRISTINA	\$437.10
Paper Source, Inc.	COMPENDIUM INC	\$1,557.30
Paper Source, Inc.	CORKCICLE LLC	\$11,056.56
Paper Source, Inc.	CRANE STATIONERY LLC	\$4,149.58
Paper Source, Inc.	CREAM CITY RIBBON	\$1,958.40
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from CHANTILIS DESIGNS DBA ROSANNE BECK COLLECTIONS)	\$3,793.50
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from DONATELLO, DIAMOND)	\$3,600.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from SEAS AND PEAS LLC)	\$4,490.85
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from 417 PRESS INC)	\$4,241.16
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from SCHOLASTIC INC)	\$9,697.01
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from ARLINGTON SPECIALTIES)	\$11,290.56
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from LEADER PAPER PRODUCTS)	\$34,655.51
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from GOTAMAGO INC)	\$3,902.50
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from SOURCEBOOKS INC)	\$9,808.74
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from RYAN PORTER LLC)	\$9,312.00
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from PADDYWAX LLC)	\$8,970.00
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from TAYHAM, LLC)	\$10,032.00
Paper Source, Inc.	CRG FINANCIAL LLC (transfer from TRADE ASSOCIATES GROUP, LTD.)	\$4,224.96
Paper Source, Inc.	DAHLIA PRESS	\$2,045.40
Paper Source, Inc.	DEAR HANCOCK PAPER GOODS	\$2,527.20
Paper Source, Inc.	DELUCCE DESIGN	\$8,298.57

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	DESIGNWORKS INK	\$967.20
Paper Source, Inc.	DESIREPATH MISSISSIPPI, LLC	\$6,092.80
Paper Source, Inc.	DOGWOOD HILL	\$1,625.40
Paper Source, Inc.	DOIY, LLC	\$2,040.00
Paper Source, Inc.	DRISCOLL DESIGN	\$317.52
Paper Source, Inc.	DYCE LLC	\$9,375.00
Paper Source, Inc.	E FRANCES PAPER INC	\$41,260.03
Paper Source, Inc.	EEBOO CORPORATION	\$1,008.00
Paper Source, Inc.	EGG PRESS	\$5,000.40
Paper Source, Inc.	ELUM DESIGNS INC	\$5,734.80
Paper Source, Inc.	EMILY N. WISMER DBA LADY PILOT LETTERPRESS	\$3,885.00
Paper Source, Inc.	EMU LLC	\$2,500.00
Paper Source, Inc.	ENGLE, JEFFREY	\$6,636.00
Paper Source, Inc.	ESSENCE ONE LLC	\$3,120.00
Paper Source, Inc.	EULER HERMES AGENT FOR TOY INVESTMENTS	\$6,609.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	FABER-CASTELL #IL8216	\$16,017.20
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from American KUSA Corp)	\$5,136.00
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from SUCK UK LTD)	\$907.20
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from Made Modern Holdings)	\$4,382.36
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from JFL ENTERPRISES INC)	\$1,848.00
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from CHRISTINE MILLER)	\$1,376.40
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from S. E. HAGARMAN DESIGNS LLC)	\$2,075.52
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from DARAH E MACRES DBA THE FIRST SNOW)	\$1,693.80
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from LINECO)	\$2,691.04
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from PRIMA MARKETING, INC.)	\$1,592.50
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from SOUTH FORK DISTRIBUTORS DBA NEW PHASE INC.)	\$1,405.44
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from THE IMAGINEERING COMPANY)	\$1,890.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	FAIR HARBOR CAPITAL, LLC (transfer from TRACY GLASS DBA GUBBAGUMMA STUDIO)	\$2,468.70
Paper Source, Inc.	FRENCH PAPER LLC	\$12,757.58
Paper Source, Inc.	FRENCH, KATRINA L	\$4,891.95
Paper Source, Inc.	FROM FRANK LLC	\$1,544.40
Paper Source, Inc.	FULFILLMENT AMERICA INC	\$50.00
Paper Source, Inc.	FUNKY RICO INC	\$9,934.00
Paper Source, Inc.	GADSON, SHARAE	\$64,726.15
Paper Source, Inc.	GALISON MUDPUPPY	\$1,767.04
Paper Source, Inc.	GASTLEY, KATIE	\$4,710.30
Paper Source, Inc.	GINGIBER LLC	\$1,556.10
Paper Source, Inc.	GIRL WITH KNIFE LLC	\$399.00
Paper Source, Inc.	GLOBAL SOLUTIONS INC	\$1,727.96
Paper Source, Inc.	GLOCO ACCENTS CORP	\$1,120.00
Paper Source, Inc.	GOOD JUJU INK LLC	\$5,592.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	GOOD POSTAGE LLC	\$6,318.00
Paper Source, Inc.	GORIN, SAMANTHA	\$12,112.80
Paper Source, Inc.	GRANDPA JOES CANDY	\$4,404.00
Paper Source, Inc.	GRAY, MEGAN ELIZABETH PLATT	\$2,538.00
Paper Source, Inc.	HACCHE USA RETAIL LTD	\$2,224.00
Paper Source, Inc.	HACHETTE BOOK GROUP USA	\$33,412.12
Paper Source, Inc.	HAPPY SOCKS NORTH AMERICA INC	\$12,692.00
Paper Source, Inc.	HARRY A KLEIN ASSOCIATES INC	\$7,069.39
Paper Source, Inc.	HARTLAND BROOKLYN CORP	\$13,987.26
Paper Source, Inc.	HARVEST IMPORT, INC	\$5,235.60
Paper Source, Inc.	HEITMAN, AMY	\$1,169.28
Paper Source, Inc.	HELLO HOLY DAYS!	\$416.70
Paper Source, Inc.	HERO ARTS RUBBER STAMPS, INC	\$9,196.44
Paper Source, Inc.	HOLSTEE INC	\$598.50
Paper Source, Inc.	HOLTON PRODUCTS LLC	\$14,875.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	HOMESICK BVG LLC	\$38,835.36
Paper Source, Inc.	HUI, DESIREE LI YAN	\$851.40
Paper Source, Inc.	HUMDRUM PAPER COMPANY	\$1,438.20
Paper Source, Inc.	HUX CREATIVE LLC	\$9,363.20
Paper Source, Inc.	ILEE PAPERGOODS	\$2,740.50
Paper Source, Inc.	ILLUME HOLDING COMPANY LLC	\$4,752.00
Paper Source, Inc.	ILOOTPAPERIE	\$5,148.00
Paper Source, Inc.	INGRAM PUBLISHER SERVICES LLC	\$447.00
Paper Source, Inc.	INKLINGS PAPERIE	\$891.00
Paper Source, Inc.	JELLYCAT INC	\$22,347.00
Paper Source, Inc.	JEN MFG INC	\$76.32
Paper Source, Inc.	JOHNSON STEEL RULE DIE	\$870.00
Paper Source, Inc.	JOLLY AWESOME LTD	\$1,992.00
Paper Source, Inc.	JOOJOO PAPER	\$10,995.67

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	JOY PAPER CO.	\$216.00
Paper Source, Inc.	JUSTIN REYNOLDS DBA HUCKLEBERRY LETTERPRESS LLC	\$3,720.00
Paper Source, Inc.	KALEIDADOPE	\$14,868.00
Paper Source, Inc.	KATHARINE WILSON DBA THE GOOD TWIN	\$2,720.00
Paper Source, Inc.	KATHERINE RUTH DAVIS DBA SAD SHOP	\$163.80
Paper Source, Inc.	KATHLEEN FEUERSTEIN DBA GILAH PRESS & DESIGN, LLC	\$417.60
Paper Source, Inc.	KATHLEEN PEREZ DBA KATIE PEA STUDIO	\$288.00
Paper Source, Inc.	KIKKERLAND, INC.	\$8,117.52
Paper Source, Inc.	KIMBERLY BURKS DBA RAMONA & RUTH	\$2,862.60
Paper Source, Inc.	KITSCH LLC	\$4,890.00
Paper Source, Inc.	KNOCK KNOCK LLC	\$1,101.60
Paper Source, Inc.	KNOT & BOW	\$9,618.90
Paper Source, Inc.	KSENIA PHILLIPS LLC	\$1,006.20
Paper Source, Inc.	LA FAMILIA GREEN	\$7,359.30
Paper Source, Inc.	LADYFINGERS LETTERPRESS INC	\$7,020.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	LANA'S SHOP LLC	\$2,312.40
Paper Source, Inc.	LANDSBERG ORORA	\$2,864.57
Paper Source, Inc.	LAUGHING ELEPHANT INC	\$3,410.88
Paper Source, Inc.	LEUNG SEO (BESTMATE)	\$2,748.00
Paper Source, Inc.	LIFEGUARD PRESS INC	\$2,346.12
Paper Source, Inc.	LIFETIME BRANDS	\$204.48
Paper Source, Inc.	LIGHTHOUSE PUBLICATIONS INC	\$3,056.64
Paper Source, Inc.	LISA ARNETT DBA SKEL & COMPANY, SKEL DESIGN	\$10,642.50
Paper Source, Inc.	LITTLE GOAT PAPER CO	\$239.40
Paper Source, Inc.	LITTLE MAY PAPERY	\$4,636.80
Paper Source, Inc.	LIVING ROYAL INC	\$712.50
Paper Source, Inc.	LOKAI HOLDINGS LLC	\$1,820.00
Paper Source, Inc.	M&G PARTNERS LLP	\$3,744.00
Paper Source, Inc.	MACMILLAN HOLDINGS LLC	\$12,740.64
Paper Source, Inc.	MACPHERSON'S	\$38,166.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	MALIKA PANNEK DBA MADE IN BROCKTON VILLAGE	\$380.80
Paper Source, Inc.	MAPTOTE LLC	\$1,045.00
Paper Source, Inc.	MASSIMO FRIEDMAN INC DBA GREAT ARROW	\$5,400.00
Paper Source, Inc.	MASTER TAPE & LABEL PRINTERS	\$1,166.56
Paper Source, Inc.	MATT BUTLER LLC, THE	\$8,651.25
Paper Source, Inc.	MCNALLY, SARA	\$630.00
Paper Source, Inc.	ME & MY BIG IDEAS	\$4,998.40
Paper Source, Inc.	MEANT TO BE SENT LLC	\$3,075.00
Paper Source, Inc.	MINA LEE STUDIO	\$2,906.57
Paper Source, Inc.	MK BRODY & COMPANY INCORPORATED	\$17,343.51
Paper Source, Inc.	MOHAWK FINE PAPER INC	\$4,254.00
Paper Source, Inc.	MOREX RIBBON	\$684.80
Paper Source, Inc.	MR. BODDINGTON'S STUDIO, LLC	\$8,511.50
Paper Source, Inc.	MUD PIE LLC	\$6,948.00
Paper Source, Inc.	MY MIND'S EYE	\$3,816.90

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	NEIGHBORGOODS, THE	\$2,400.00
Paper Source, Inc.	NELSON LINE INC	\$7,336.08
Paper Source, Inc.	NIGHT OWL PAPER GOODS INC	\$3,933.64
Paper Source, Inc.	NOCTURNAL PAPER	\$3,276.02
Paper Source, Inc.	NOTES & QUERIES INC	\$8,175.82
Paper Source, Inc.	NOTEWORTHY PAPER & PRESS INC	\$3,023.65
Paper Source, Inc.	OFF SWITCH MAGAZINE	\$750.00
Paper Source, Inc.	OOLY DBA INTERNATIONAL ARRIVALS	\$3,191.76
Paper Source, Inc.	ORANGE ART	\$900.00
Paper Source, Inc.	PALM PRESS	\$369.42
Paper Source, Inc.	PAPER BANDIT PRESS	\$2,583.00
Paper Source, Inc.	PAPER BARISTAS LLC	\$1,434.24
Paper Source, Inc.	PAPER EPIPHANIES INC	\$13,011.30
Paper Source, Inc.	PAPER WILDERNESS	\$2,764.65
Paper Source, Inc.	PAULA AND WAFFLE LLC	\$3,169.50

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	PAULA SKENE DESIGNS	\$2,791.80
Paper Source, Inc.	PENCIL JOY	\$327.60
Paper Source, Inc.	PENGUIN RANDOM HOUSE LLC	\$8,970.72
Paper Source, Inc.	PENTEL OF AMERICA LTD	\$5,632.68
Paper Source, Inc.	PEOPLE GREETERS	\$1,411.36
Paper Source, Inc.	PETER PAUPER PRESS INC	\$12,919.63
Paper Source, Inc.	PETERSON, GINA	\$1,750.00
Paper Source, Inc.	PEZ CANDY, INC.	\$7,992.00
Paper Source, Inc.	PICTURA INC	\$3,060.00
Paper Source, Inc.	PINKERTON DESIGN INC	\$399.00
Paper Source, Inc.	PIONEER BALLOON COMPANY	\$9,177.50
Paper Source, Inc.	PLAY VISIONS	\$3,732.00
Paper Source, Inc.	POWER AND LIGHT PRESS LLC	\$2,491.50
Paper Source, Inc.	QUIPLIP	\$1,252.80
Paper Source, Inc.	QUIRKY PAPER CO	\$1,876.50

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	QUOTABLE CARDS	\$414.96
Paper Source, Inc.	R NICHOLS COMPANY, THE	\$816.00
Paper Source, Inc.	RAEL INC	\$4,480.00
Paper Source, Inc.	RAG & BONE BINDERY LTD	\$1,568.25
Paper Source, Inc.	REWINED LLC	\$5,368.00
Paper Source, Inc.	RHINO PARADE	\$2,418.66
Paper Source, Inc.	RIFLE INC	\$137,345.90
Paper Source, Inc.	ROGER LA BORDE USA LLC	\$1,266.00
Paper Source, Inc.	ROHNER ENGRAVING INC	\$169.20
Paper Source, Inc.	SAPLING PRESS INC	\$7,632.00
Paper Source, Inc.	SARAH A PARROTT DBA PARROTT DESIGNS STUDIO LLC	\$798.00
Paper Source, Inc.	SARAH HANKS DBA FANCY SEEING YOU HERE	\$250.50
Paper Source, Inc.	SCHWARTZ, KASANDRA	\$4,993.80
Paper Source, Inc.	SCHYLLING INC	\$50,812.80
Paper Source, Inc.	SEAMAN PAPER COMPANY	\$12,312.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	SELTZER GOODS LLC	\$43,407.00
Paper Source, Inc.	SHAMAH, RALPH	\$4,524.00
Paper Source, Inc.	SHELMAN, JAMIE	\$4,907.22
Paper Source, Inc.	SHEPHARD, JILL	\$5,565.00
Paper Source, Inc.	SHINDO USA INC	\$7,543.28
Paper Source, Inc.	SHORTHAND INC	\$8,640.00
Paper Source, Inc.	SILHOUETTE AMERICA INC	\$300.00
Paper Source, Inc.	SIMON & SCHUSTER	\$330.80
Paper Source, Inc.	SKETCHY PRINT CO LIMITED	\$2,918.16
Paper Source, Inc.	SLIGHTLY STATIONERY INC	\$4,000.50
Paper Source, Inc.	SMITTEN KITTEN	\$4,548.48
Paper Source, Inc.	SMUDGE INK CORP	\$9,344.52
Paper Source, Inc.	SOCIAL TYPE, THE	\$2,807.41
Paper Source, Inc.	SOPHIA ELIAS DBA FINEASSLINES	\$3,663.00
Paper Source, Inc.	SOPHISTIPLATE, LLC	\$1,404.00

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	SPAGHETTI & MEATBALLS LLC	\$2,220.00
Paper Source, Inc.	SPEEDBALL ART PRODUCTS COMPANY	\$2,142.00
Paper Source, Inc.	SPRING-FILL INDUSTRIES	\$6,068.16
Paper Source, Inc.	STEEL PETAL PRESS INC	\$4,675.50
Paper Source, Inc.	SUGAR PAPER, LLC	\$22,329.90
Paper Source, Inc.	SUGARFINA USA LLC	\$74,597.00
Paper Source, Inc.	SURTOUT POUR VOUS INCORPORATED	\$3,076.80
Paper Source, Inc.	SWEET BELLA	\$3,441.00
Paper Source, Inc.	TEASPRESSA	\$35,724.00
Paper Source, Inc.	TENEUES PUBLISHING CO	\$2,757.60
Paper Source, Inc.	THE FOUND INC.	\$47,549.40
Paper Source, Inc.	THERM O WEB	\$5,138.40
Paper Source, Inc.	THREE DESIGNING WOMEN LLC	\$11,561.00
Paper Source, Inc.	TOPS MALIBU	\$2,925.00
Paper Source, Inc.	TRADE MARKER INTERNATIONAL	\$385.37

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	TRC MASTER FUND LLC (Transfer from HELLO HARLOT LLC)	\$28,014.00
Paper Source, Inc.	TRC MASTER FUND LLC (Transfer from LOLA DESIGNS)	\$11,751.00
Paper Source, Inc.	TRC MASTER FUND LLC (Transfer from Party Mountain Paper Co)	\$15,147.00
Paper Source, Inc.	TWO'S COMPANY #157719	\$1,101.60
Paper Source, Inc.	ULINE	\$5,772.29
Paper Source, Inc.	UNDERWOOD LETTERPRESS AND ASSOCIATES, LLC	\$1,057.75
Paper Source, Inc.	UP WITH PAPER	\$38,132.64
Paper Source, Inc.	VERRIER LLC	\$19,853.28
Paper Source, Inc.	VERY GREAT INC	\$3,947.40
Paper Source, Inc.	VIOLET PRESS LLC	\$4,050.60
Paper Source, Inc.	WALDAN PAPER SERVICES LLC	\$2,856.11
Paper Source, Inc.	WATERKNOT LLC	\$1,999.20
Paper Source, Inc.	WILD INK PRESS LLC	\$5,132.40
Paper Source, Inc.	WILLIAM MULLER DBA BIG WHEEL PRESS	\$210.00
Paper Source, Inc.	WINNING MOVES	\$824.16

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 2 - Allowed 503(b)(9) Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	WOLF & WREN PRESS	\$3,162.50
Paper Source, Inc.	WORKMAN PUBLISHING	\$3,087.52
Paper Source, Inc.	WU, TIFFANY	\$2,880.00
Paper Source, Inc.	YELLOW DAISY PAPER CO	\$504.00
Paper Source, Inc.	YELLOW OWL WORKSHOP INC	\$7,300.80
Paper Source, Inc.	YEPPIE PAPER	\$5,813.64
Paper Source, Inc.	ZIESING, RICHARD	\$6,931.00

Schedule 3: Potential Priority Claims

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 3 - Potential Priority Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	ALAMEDA COUNTY TAX COLLECTOR	Disputed
Paper Source, Inc.	AMERICAN KUSA CORPORATION	Disputed
Paper Source, Inc.	ARIZONA DEPARTMENT OF REVENUE	Disputed
Paper Source, Inc.	CALIFORNIA DEPT OF TAX AND FEE ADMIN	Disputed
Paper Source, Inc.	CLARK COUNTY ASSESSOR	Disputed
Paper Source, Inc.	COUNTY OF FAIRFAX	Disputed
Paper Source, Inc.	DEPARTMENT OF TREASURY - IRS	Disputed
Paper Source, Inc.	DEPT WORKERS AND CONSUMER PROTECTION	Disputed
Paper Source, Inc.	DRISCOLL DESIGN	Disputed
Paper Source, Inc.	EL PASO COUNTY TREASURER	Disputed
Paper Source, Inc.	FRANCHISE TAX BOARD	Disputed
Paper Source, Inc.	FULTON COUNTY TAX COMMISSIONER	Disputed
Paper Source, Inc.	GEORGIA DEPARTMENT OF REVENUE	Disputed
Paper Source, Inc.	JACKSON COUNTY COLLECTOR - BANKRUPTCY	Disputed
Paper Source, Inc.	KING COUNTY TREASURY	Disputed

CASE NAME: PAPER SOURCE, INC., et al. ,**CASE NUMBER: 21-30660****Schedule 3 - Potential Priority Claims Schedule**

Debtor	Claimant Name	Allowed Claim Amount
Paper Source, Inc.	LA COUNTY TREASURER AND TAX COLLECTOR	Disputed
Paper Source, Inc.	MASSACHUSETTS DEPARTMENT OF REVENUE	Disputed
Paper Source, Inc.	MICHIGAN DEPARTMENT OF TREASURY	Disputed
Paper Source, Inc.	MISSOURI DEPARTMENT OF REVENUE	Disputed
Paper Source, Inc.	NEW YORK STATE DEPARTMENT OF LABOR	Disputed
Paper Source, Inc.	NORTH CAROLINA DEPARTMENT OF REVENUE	Disputed
Paper Source, Inc.	NY STATE DEPT OF TAXATION AND FINANCE	Disputed
Paper Source, Inc.	NYC DEPARTMENT OF FINANCE	Disputed
Paper Source, Inc.	OHIO DEPARTMENT OF TAXATION BKY DIV	Disputed
Paper Source, Inc.	PENNSYLVANIA DEPARTMENT OF REVENUE	Disputed
Paper Source, Inc.	SAN DIEGO COUNTY TREASURER - TAX COLLECTOR	Disputed
Paper Source, Inc.	STATE OF NEW JERSEY DIVISION OF TAXATION	Disputed
Paper Source, Inc.	STATE OF NEW JERSEY, DEPARTMENT OF LABOR	Disputed
Paper Source, Inc.	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	Disputed
Paper Source, Inc.	TRAVIS COUNTY	Disputed